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STATE OF MONTANA

BOARD OF EQUALIZATION
STATE CAPITOL BUILDING
HELENA, MONTANA

July 23, 1971

The Honorable Forrest H. Anderson
Governor of Montana
Capitol Building
Helena, Montana

Dear Governor Anderson:

The accompanying "reorganization plan", designed to effectuate and implement the Executive Reorganization Act (Senate Bill 274), as it relates to the State Board of Equalization, is herewith respectfully presented for your consideration. The "plan" has been carefully prepared by the State Board of Equalization, and its staff, with the advice and close cooperation of the Executive Reorganization Office. In recognition of the need for a uniform approach in the preparation of the reorganization "plan" close attention was given to the Reorganization Guide prepared by the Executive Reorganization office.

It is the hope of all those concerned with the preparation of this "plan" that it will prove helpful, within its scope, in achieving the goal of increased management improvement, and that it will contribute significantly to the concerted effort to improve essential public services at the lowest possible cost.

Very truly yours,

STATE BOARD OF EQUALIZATION

J. MORLEY COOPER, Chairman

JOHN C. ALLEY, Member

RAY J. WAYRYNEN, Member

ATTEST:

PATRICIA M. MEHRING, Acting Secretary

cc: Executive Reorganization Office

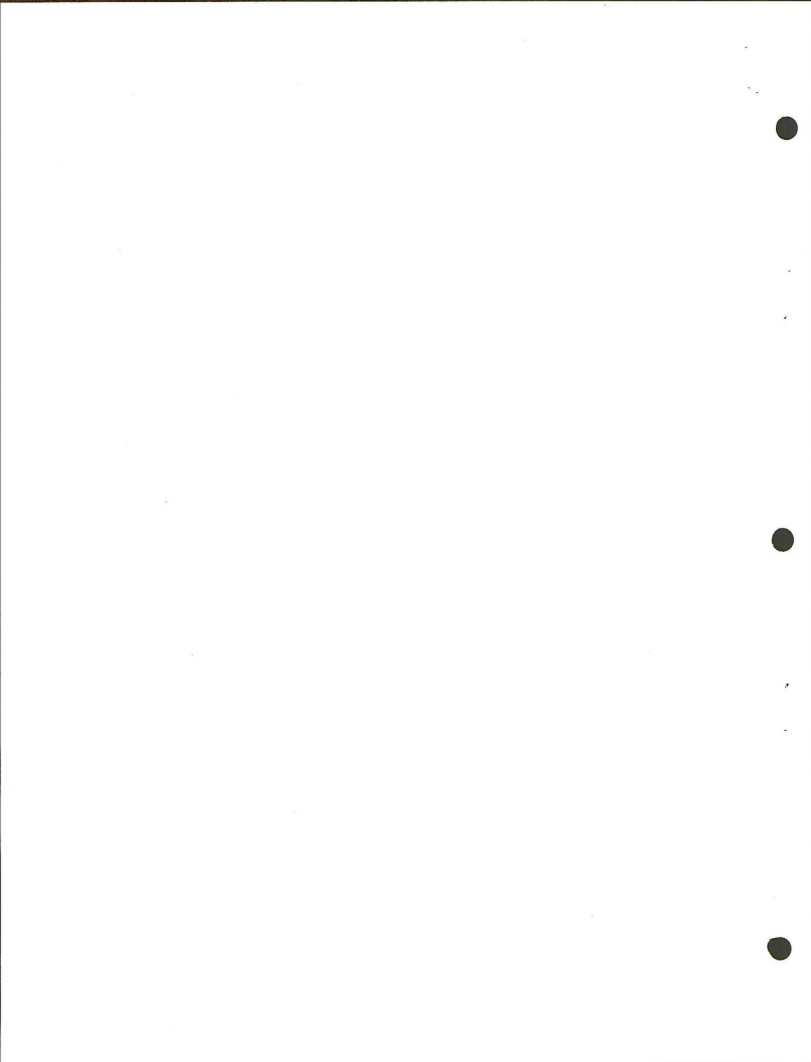
Montana State Library

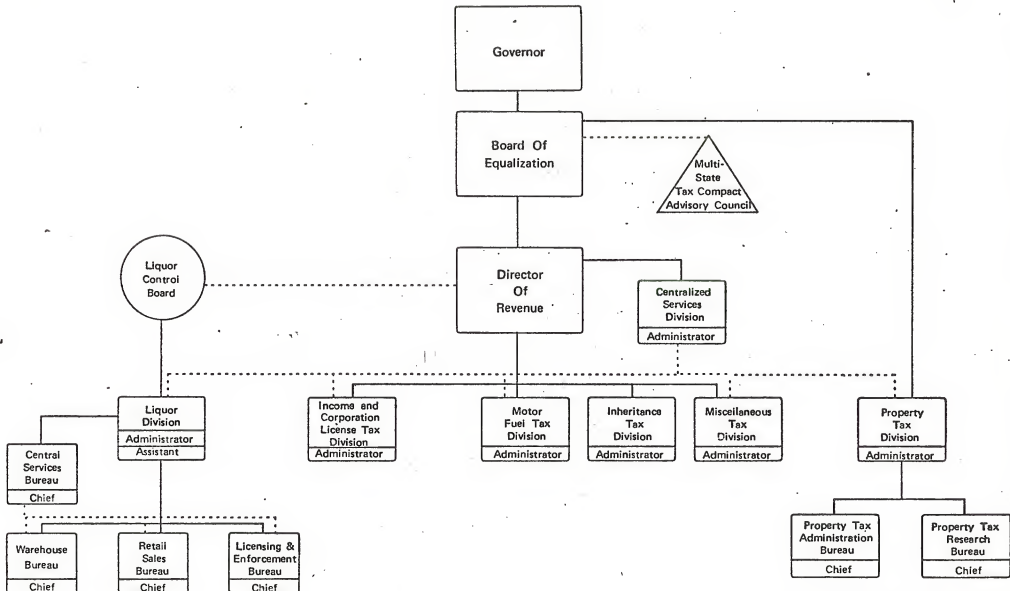


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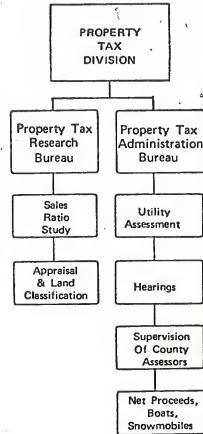
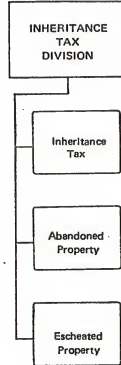
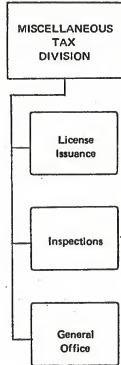
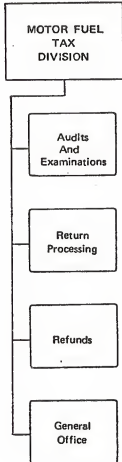
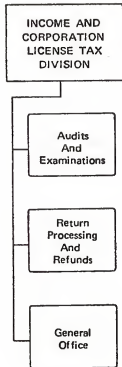
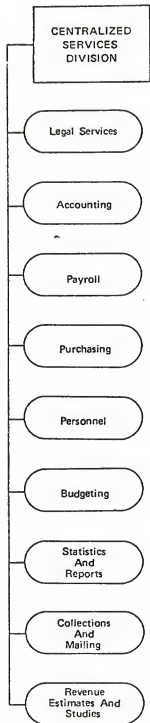


ORGANIZATION CHART

DEPARTMENT OF REVENUE

 AUGUST, 1971



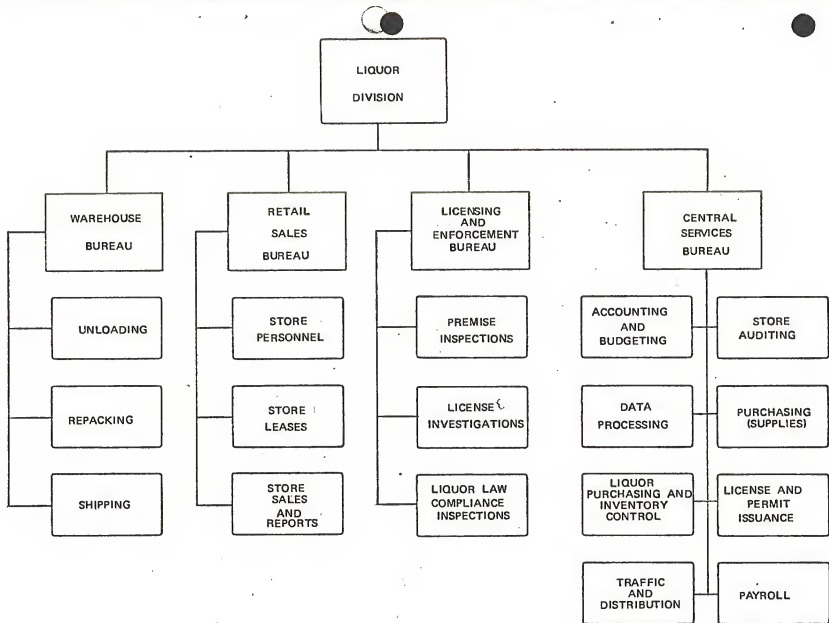


FUNCTIONAL CHART

DEPARTMENT OF REVENUE

AUGUST, 1971

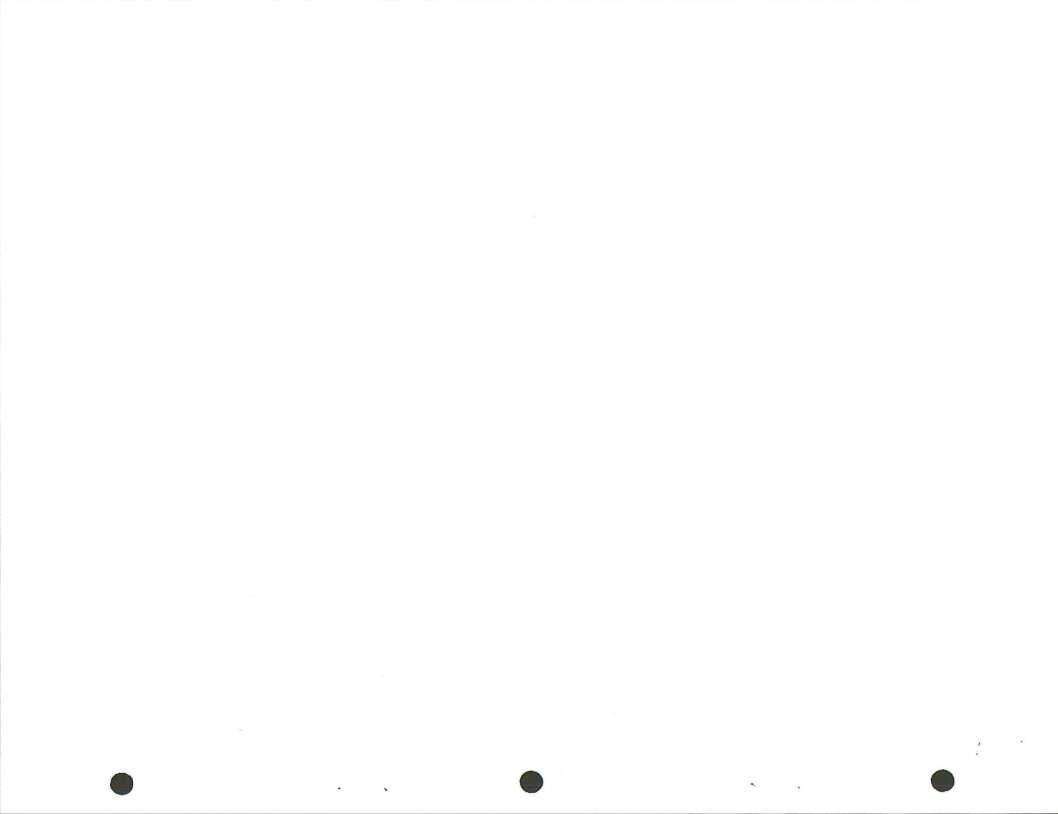




FUNCTIONAL CHART

DEPARTMENT
OF
REVENUE

AUGUST, 1971



MAJOR PROGRAMS

Centralized Services

DESCRIPTION:

The Centralized Services Program will include all internal management functions of the Department of Revenue, including such functions as accounting, payroll, purchasing, budgeting, legal services, revenue collection, cashier and mailing, personnel, and staff training and management for the entire Department.

AUTHORITY:

The authority for the Centralized Services program is found in Titles 84 and 91, R.C.M. 1947.

DIVISION RESPONSIBLE:

The program will be the responsibility of the Centralized Services Division of the Department of Revenue.

Inheritance Tax

DESCRIPTION:

The Inheritance Tax Program will include the administration of the following:

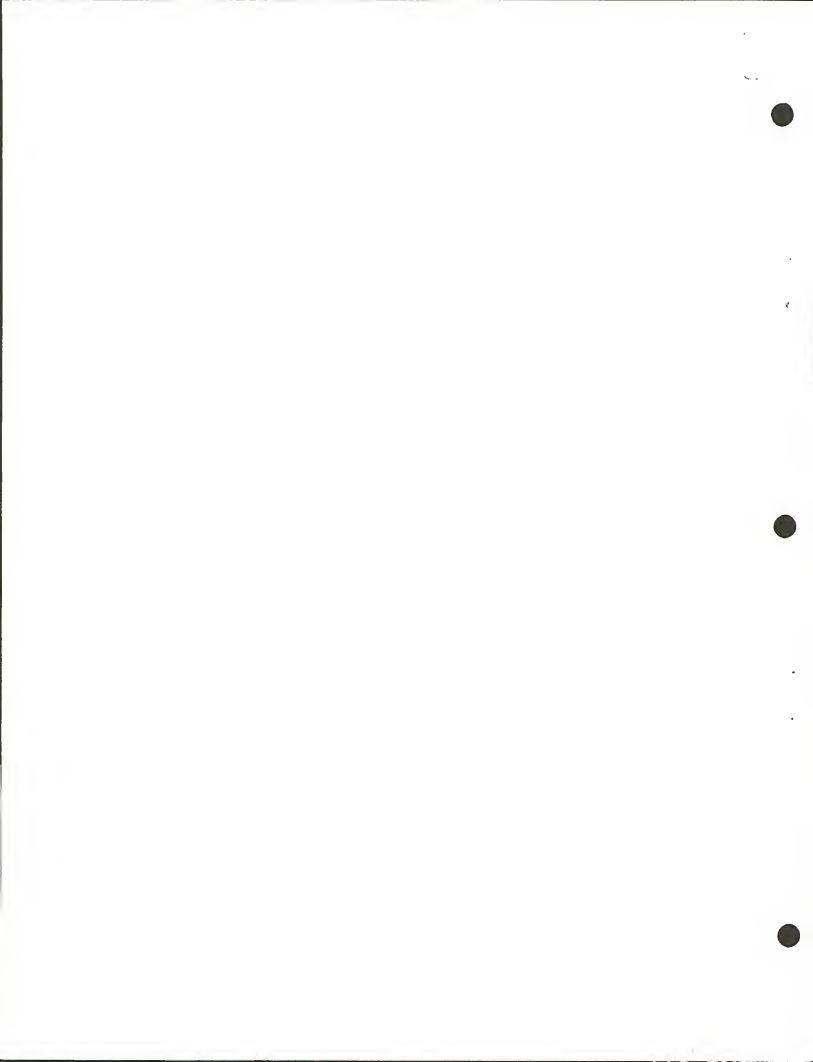
Inheritance Tax
Abandoned Property Act
Escheated Property Act

AUTHORITY:

Inheritance Tax -- Title 91, Chapter 44, R.C.M. 1947
Abandoned Property Act -- Title 67, Chapter 22, R.C.M. 1947
Escheated Property Act -- Title 91, Chapter 5, R.C.M. 1947

DIVISION RESPONSIBLE:

The program will be the responsibility of the Inheritance Tax Division of the Department of Revenue.



Income and Corporation License Tax

DESCRIPTION:

Administration of Montana Corporation License Tax, Montana Corporation Income Tax, and Montana Personal Income Tax will be accomplished through the Income and Corporation License Tax program. The principal activities to be performed in the administration of the program are:

1. Receiving and storing returns;
2. Auditing returns to determine tax legally due;
3. Enforcing collection of tax due;
4. Accounting for withholding tax, estimated tax, and other income tax payments;
5. Refunding overpayments of tax;
6. Determining the existence of delinquencies in filing required returns;
7. Assisting the taxpaying public in the preparation of returns and answering inquiries relative to income tax law and procedures;
8. Designing and prescribing income tax forms, instructions, etc.;
9. Maintaining liaison with the Internal Revenue Service, other state tax agencies, various tax practitioner organizations and tax administrator organizations.

AUTHORITY:

The authority for the Income and Corporation License Tax program is found in:

Article XII, Section 1 of the Constitution of Montana

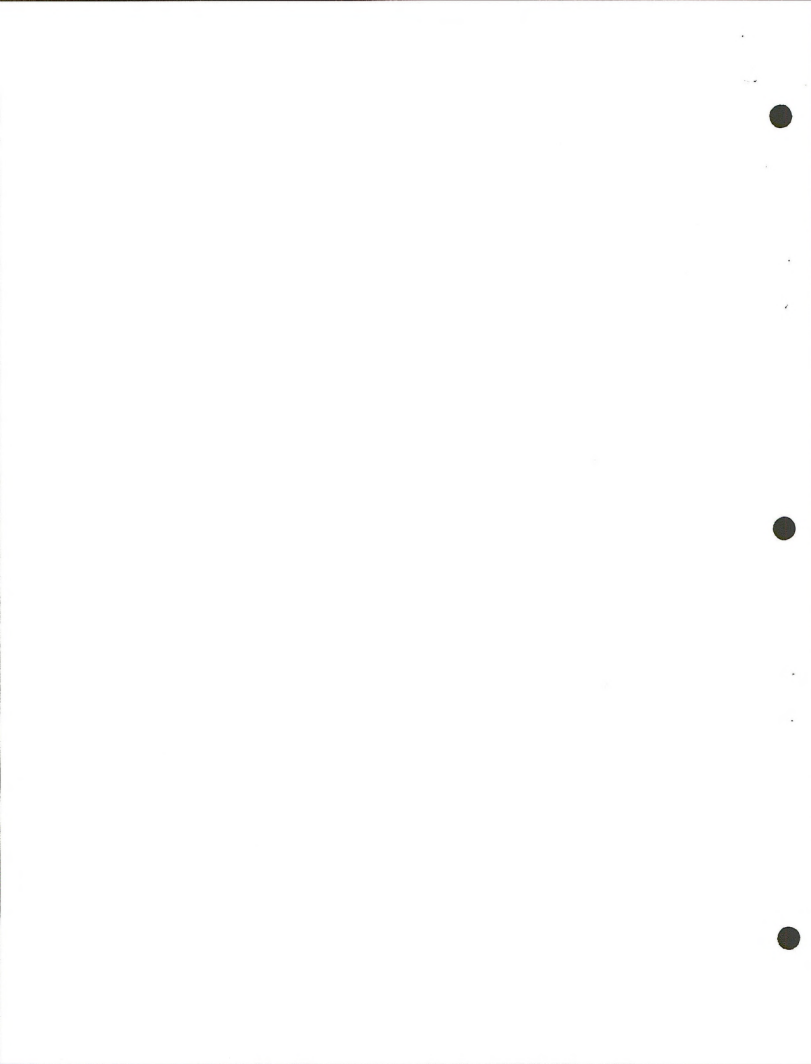
Corporation Income Tax, Laws of Montana 1971, Chapter 82

Sections 84-1501 through 84-1519, R.C.M. 1947 -- Corporation License Tax

Sections 84-4901 through 84-4958, R.C.M. 1947 -- State Income Tax, Resident Withholding Tax, and Nonresident taxation

DIVISION RESPONSIBLE:

The program will be the responsibility of the Income and Corporation Income Tax Division of the Department of Revenue.



Motor Fuel Tax

DESCRIPTION:

The functions of the Motor Fuel Tax program are to administer license taxes on gasoline, liquid petroleum gas, and diesel fuel from distributors, dealers, and users; administer the refund provisions of the license tax laws; direct and supervise the bonding of distributors, dealers, and users to insure the proper collection of the license taxes; issue permits to distributors, dealers, and users for the sale or use of gasoline, liquid petroleum gas, and diesel fuel; issue licenses for the refund of license taxes; maintain an accounting system of collections and refunds, and a record system for data-gathering reporting forms; audit reporting forms and compile data gathered therefrom.

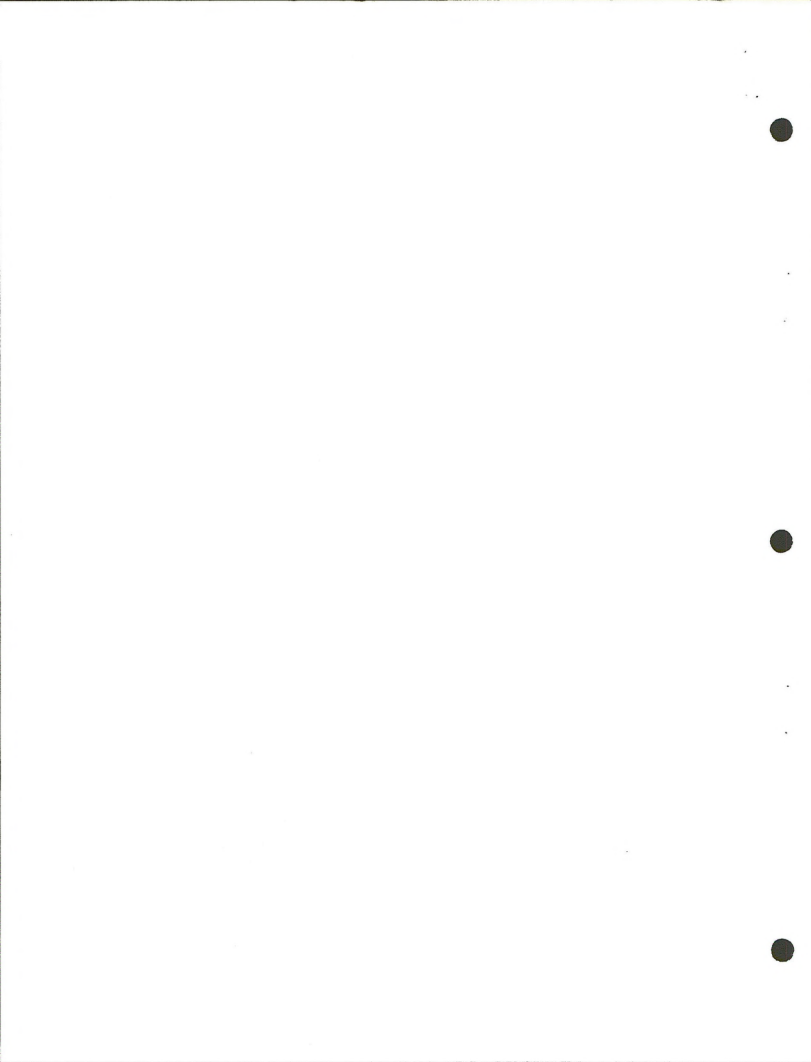
AUTHORITY:

The authority for the Motor Fuel Tax program is found in:

- Section 84-1857, R.C.M. 1947, License and bond of gasoline distributors.
- Section 84-1839, R.C.M. 1947, Gasoline license tax collections.
- Section 84-1835, R.C.M. 1947, Issuing of Special Fuel Users licenses and collection of Special Fuel Taxes.
- Section 84-1855, R.C.M. 1947, Refund of overpayment of gasoline taxes.
- Section 84-1842, R.C.M. 1947, Special fuel user's temporary trip permits.

DIVISION RESPONSIBLE:

The program will be the responsibility of the Motor Fuel Tax Division of the Department of Revenue.



Property Tax

DESCRIPTION:

The Property Tax Program will be maintained to conduct the constitutional and statutory duties of the State Board of Equalization relating to the equalization and adjustment of the value of taxable property and supervision of County Assessors and County Boards of Equalization as prescribed by Article XII, Section 15 of the Montana Constitution; the duties directly related to the assessment of inter-county property of railroads, utilities, airlines, and truck fleets as prescribed by Article XII, Section 16 of the Montana Constitution and Sections 84-428, 84-708, 84-801, 84-901, 84-6402, and 84-727, R.C.M. 1947; the duties directly related to imposing levies upon livestock for stock protection purposes as prescribed by Article XII, Section 9 of the Montana Constitution; the assessment of the Net Proceeds of Mines and Net Proceeds of Oil; and issuance of certificates of number for boats and snowmobile decals.

AUTHORITY:

The authority for the Property Tax Program is found in:

Article XII, Section 9, Montana Constitution, and Sections 82-1506 and 84-5210, R.C.M.1947 -- Imposing special levies upon livestock and lands subject to destruction by hail.

Article XII, Section 15, Montana Constitution -- Adjusting and equalizing valuation of taxable property.

Sections 84-429.7 through 84-429.13, R.C.M. 1947 -- Administer the classification and appraisal act.

Sections 84-403, 84,429.11, 84-709, 84-710, R.C.M. 1947 -- Hearing appeals both formal and informal.

Section 84-3803, R.C.M. 1947 -- Fix rate of taxation for each fiscal year.

Article XII, Section 16, Montana Constitution, and Sections 84-708, 84-801, 84-901, 84-727, R.C.M. 1947 -- Assessment of intercounty property of utilities, railroads, airlines, and truck fleets.

Title 84, Chapter 54, R.C.M. 1947 -- Net Proceeds of Mines.

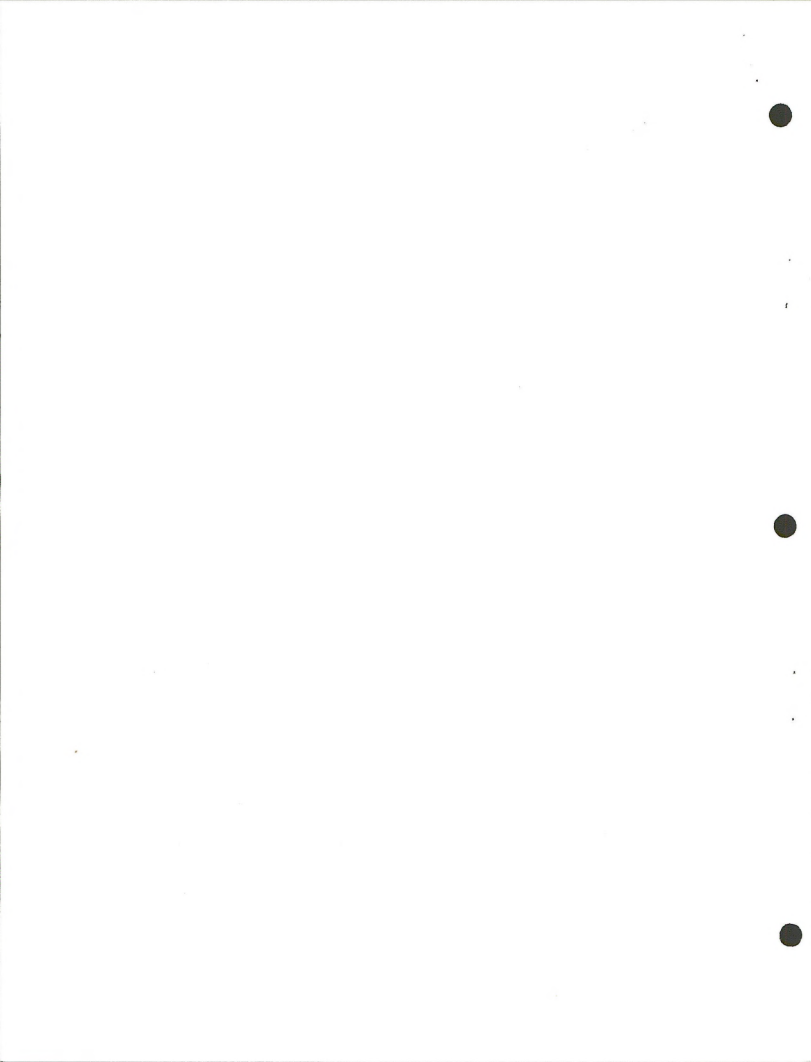
Title 84, Chapter 62, R.C.M. 1947 -- Net Proceeds of Oil.

Title 69, Chapter 35, R.C.M. 1947 -- Certificate of Number (boats).

Laws of Montana 1971, Chapter 435 -- Property tax paid decals for snowmobiles.

DIVISION RESPONSIBLE:

The program will be the responsibility of the Property Tax Division of the Department of Revenue.



Miscellaneous Taxes

DESCRIPTION:

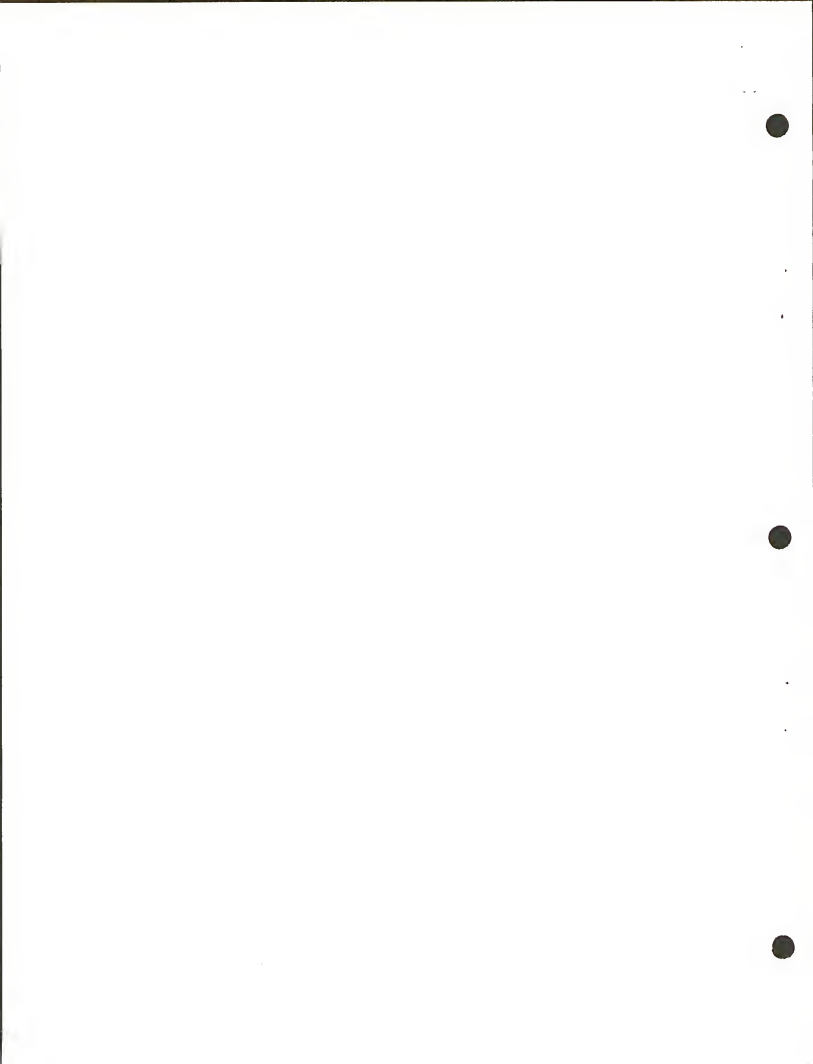
The Miscellaneous Tax program will include the administration of the following taxes:

- Cement Dealers Tax
- Cement and Gypsum Producers
- Strip Coal Mines
- Coal Retailers
- Electric Energy Producers
- Express Companies
- Natural Gas Distributors
- Oil Producers
- Telegraph License Tax
- Telephone License Tax
- Public Contractors' License Tax
- Micaceous Mineral Mines License Tax
- Carbon Black Producers' License Tax
- Payments in Lieu of Taxes
- Sleeping Car Company License Tax
- Freight Line Companies' Tax
- Metaliferous Mines License Tax
- Rural Electric and Telephone Cooperative License Tax
- Store License Tax
- Cigarette Wholesaler and Retailer Licenses
- Cigarette Tax
- Tobacco Tax

AUTHORITY:

The authority for the Miscellaneous Tax Program is found in the following chapters of the Revised Codes of Montana:

Cement Dealers Tax	Title 84, Chapter 11, R.C.M. 1947
Cement and Gypsum Producers	Title 84, Chapter 12, R.C.M. 1947
Strip Coal Mines	Title 84, Chapter 13, R.C.M. 1947
Coal Retailers	Title 84, Chapter 14, R.C.M. 1947
Electrical Energy Producers	Title 84, Chapter 16, R.C.M. 1947
Express Companies	Title 84, Chapter 17, R.C.M. 1947
Natural Gas Distributors	Title 84, Chapter 21, R.C.M. 1947
Oil Producers	Title 84, Chapter 22, R.C.M. 1947
Telegraph License Tax	Title 84, Chapter 25, R.C.M. 1947
Telephone License Tax	Title 84, Chapter 26, R.C.M. 1947
Public Contractors' License Tax	Title 84, Chapter 35, R.C.M. 1947
Micaceous Mineral Mines License Tax	Title 84, Chapter 59, R.C.M. 1947
Carbon Black Producers' License Tax	Title 84, Chapter 10, R.C.M. 1947
Payments in Lieu of Taxes	Title 84, Chapter 55, R.C.M. 1947
Sleeping Car Company License Tax	Title 84, Chapter 23, R.C.M. 1947

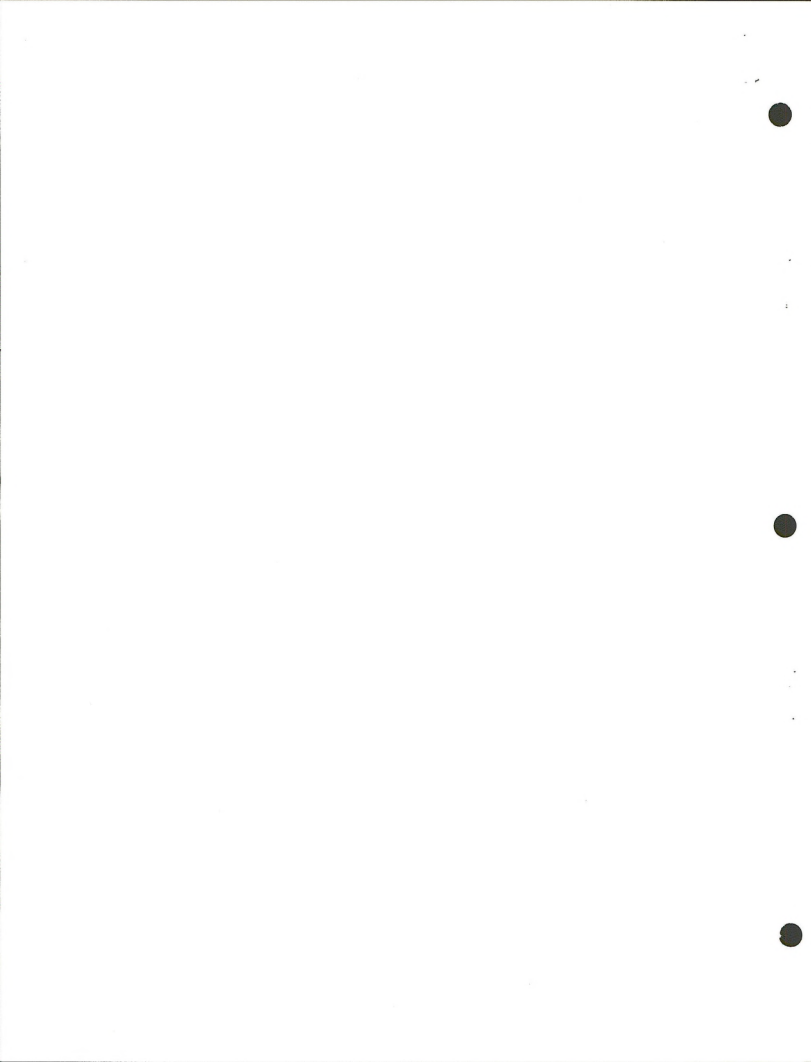


Freight Line Companies' Tax
Metalliferous Mines License
Tax
Rural Electric and Telephone
Cooperative License Tax
Store License Tax
Cigarette Wholesaler and
Retailer Licenses
Cigarette Tax
Tobacco Tax

Title 84, Chapter 48, R.C.M. 1947
Title 84, Chapter 20, R.C.M. 1947
Title 14, Chapter 5, R.C.M. 1947
Title 84, Chapter 24, R.C.M. 1947
Title 84, Chapter 56, R.C.M. 1947
Title 84, Chapter 56, R.C.M. 1947
Title 84, Chapter 68, R.C.M. 1947

DIVISION RESPONSIBLE:

The program will be the responsibility of the Miscellaneous Tax Division of the Department of Revenue.



General Administration (Liquor Division)

DESCRIPTION:

The General Administration program will provide for the day-to-day supervision and management of the activities of the Liquor Control Board. The activities will be designed to establish sound administrative policies and effective operating procedures as needed to direct, coordinate, and evaluate each program for which the Liquor Control Board is responsible. Included in these activities are budgeting, accounting, reporting, internal auditing and purchasing, payroll, and the ministerial task of license and permit issuance.

(Under the provisions of Section 82A-108 of S.B. 274, the Executive Reorganization Act of 1971, most of the above functions would be performed for the administratively transferred agency by the principal department. In the interest of efficiency and effectiveness of operation, the functions will be delegated back to the administratively transferred agency (Liquor Control Board--Liquor Division) by the principal department (Department of Revenue.)

AUTHORITY:

The authority for this program is found in Title 4, R.C.M. 1947.

DIVISION RESPONSIBLE:

The General Administration program will be the responsibility of the Central Services Bureau of the Liquor Division.

Merchandising - Warehouse Operations

DESCRIPTION:

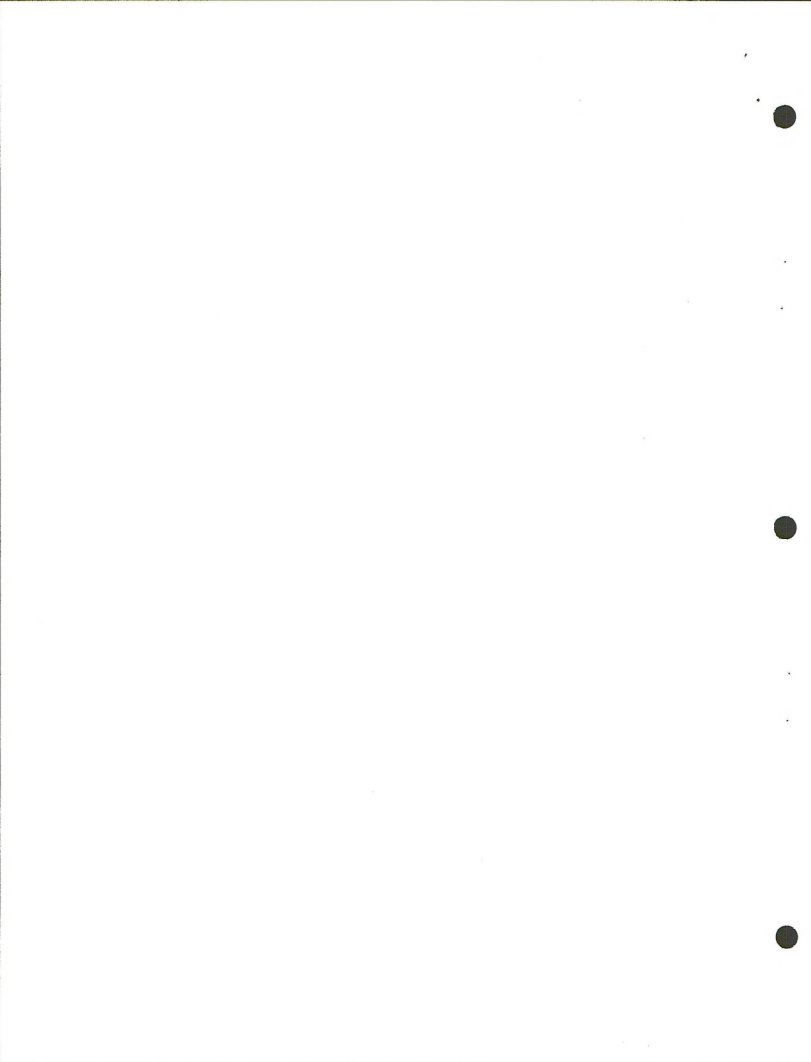
This program will provide for the unloading of liquor merchandise received, storing of liquors, and assembling and loading of liquor orders for shipment to the various state stores.

AUTHORITY:

The authority for this program is found in Title 4, R.C.M. 1947.

DIVISION RESPONSIBLE:

This program will be the responsibility of the Warehouse Bureau of the Liquor Division.



Merchandising - State Liquor Stores

DESCRIPTION:

This program will provide for the sale of liquors to the general public and licensed retail distributors in Montana both through state operated vendor stores and commission stores.

AUTHORITY:

The authority for this program is found in Title 4, R.C.M. 1947.

DIVISION RESPONSIBLE:

This program will be the responsibility of the Retail Sales Bureau of the Liquor Division.

Merchandising - Resale Purchases

DESCRIPTION:

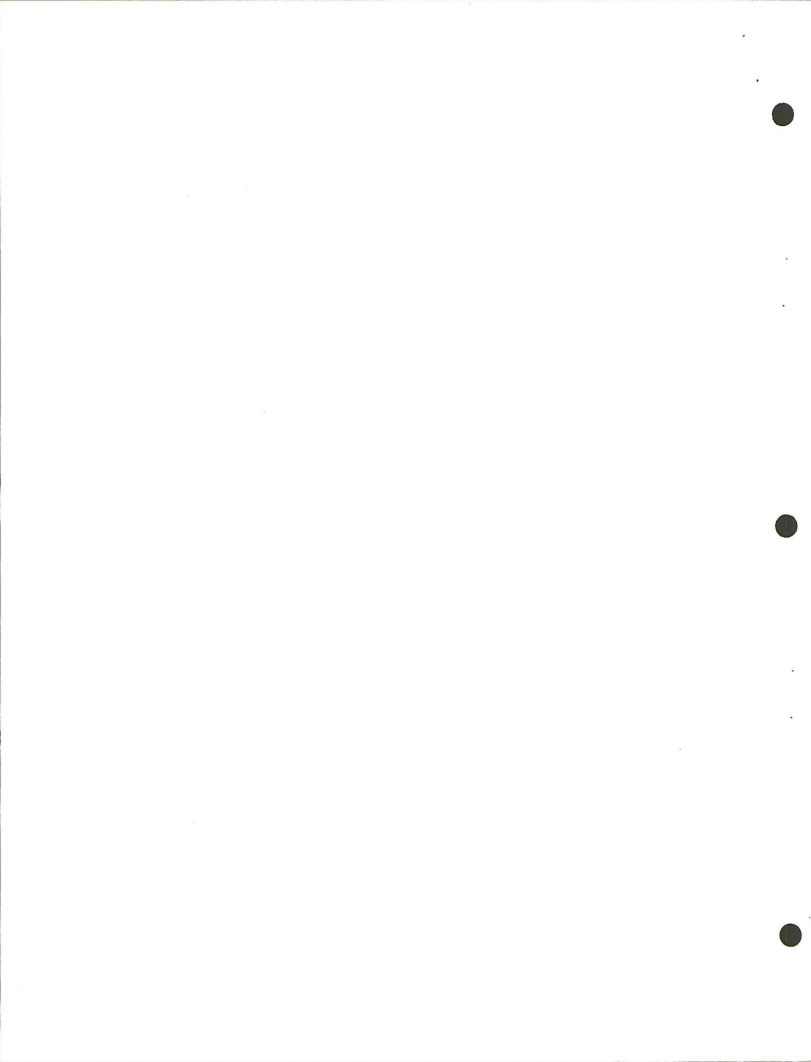
This program will provide for the purchase of all liquor subsequently sold within the state by the Liquor Control Board. It will be the purpose of the program to purchase that variety of alcoholic beverages which will satisfy consumer demands without producing a disproportionate ratio of average inventory to sales and without necessitating the purchase of resale goods in uneconomical quantities or frequencies.

AUTHORITY:

The authority for the Merchandising-Resale Purchases program is found in Title 4, R.C.M. 1947.

DIVISION RESPONSIBLE:

The Merchandising-Resale Purchases will be the responsibility of the Central Services Bureau of the Liquor Division.



Regulating

DESCRIPTION:

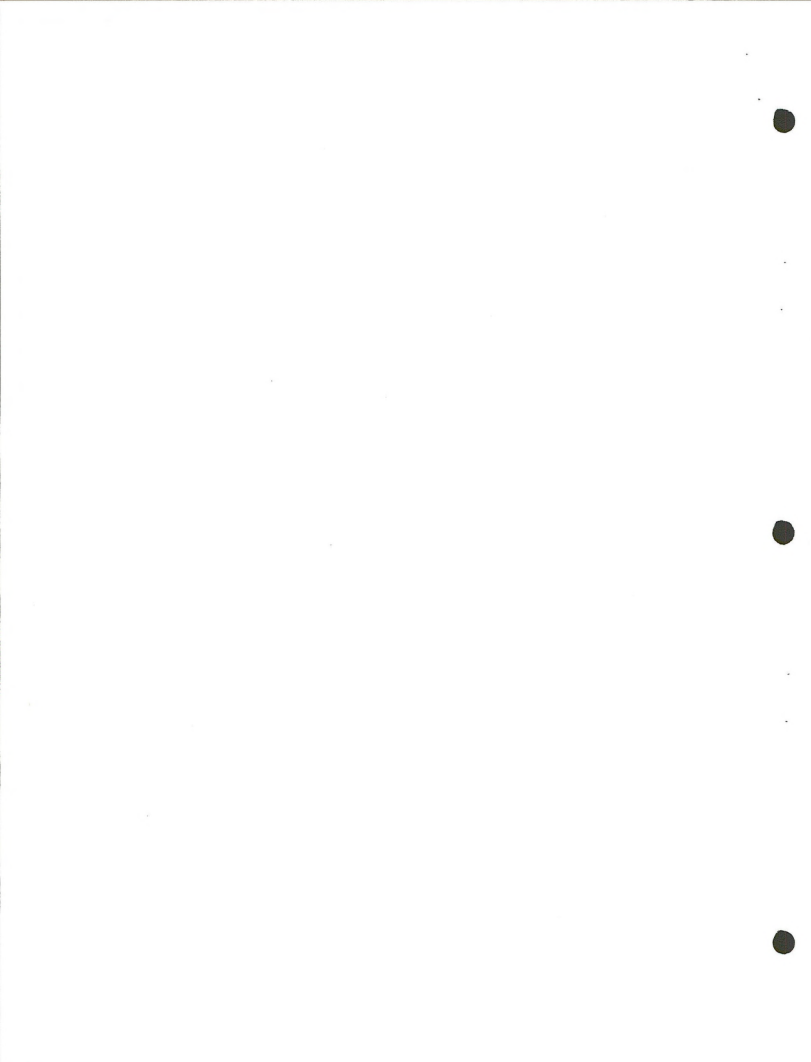
This program will provide for the determination of qualifications for all liquor and beer licenses and permits, inspection of the premises and activities of licensees, and enforcement of liquor and beer laws and regulations. Based upon the activities of this program, the Liquor Control Board will remain the ultimate licensing authority. The ministerial task of actual license and permit issuance will be performed under the General Administration program (Central Services Bureau).

AUTHORITY:

The authority for the Regulating program is found in Title 4, R.C.M. 1947.

DIVISION RESPONSIBLE:

This program will be the responsibility of the Licensing and Enforcement Bureau of the Liquor Division.



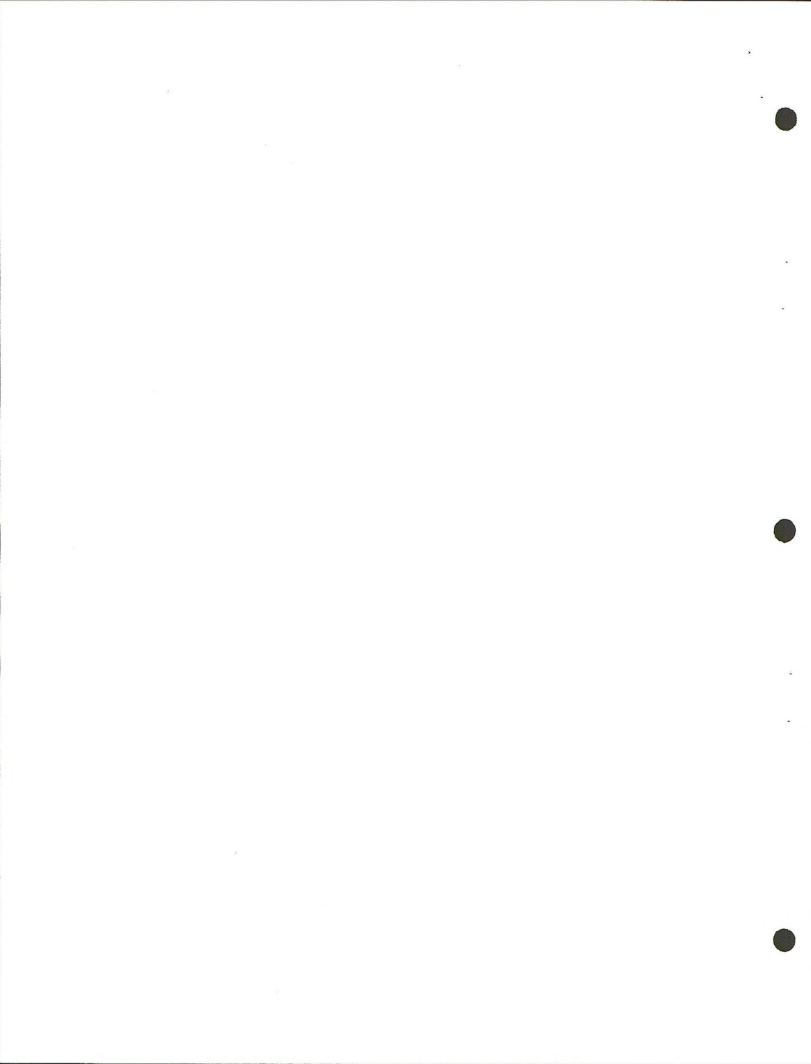
SPACE REQUIREMENTS

A. Current Space Utilization

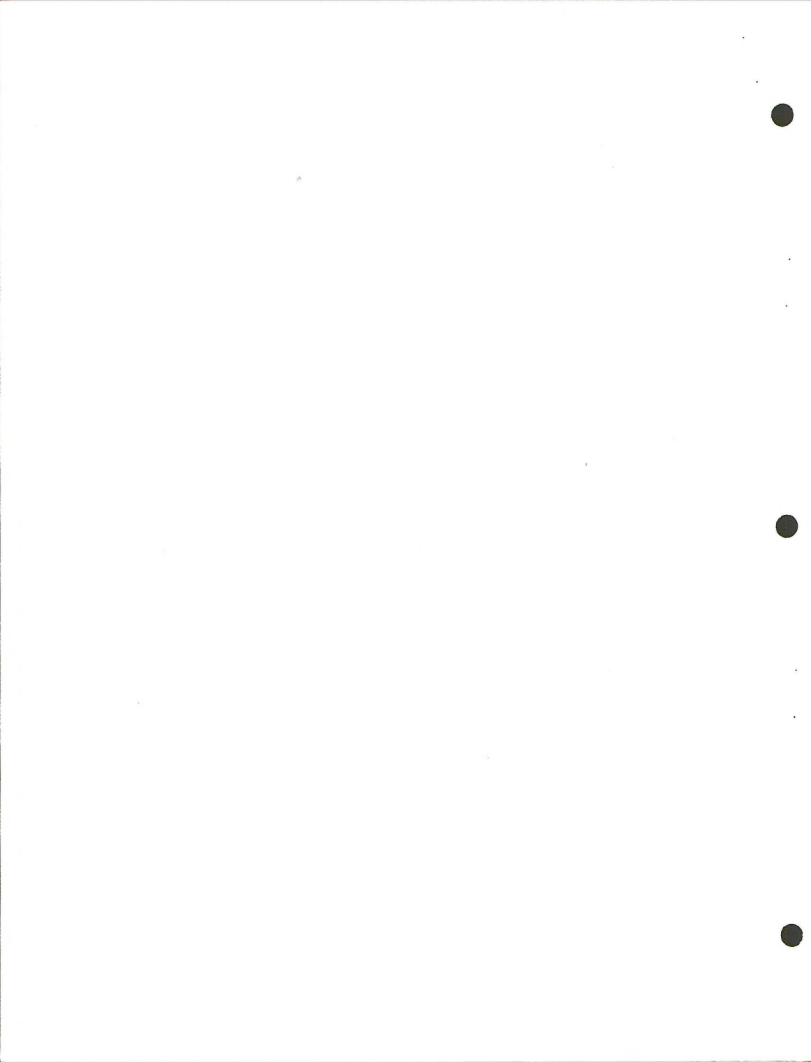
- (1) The Board of Equalization will occupy 1,330 sq. ft. of space in the east wing of the second floor of the Mitchell Building.
- (2) The Director of Revenue will occupy 300 sq. ft. of space on the second floor of the Mitchell Building.
- (3) Centralized Services Division will occupy approximately 1,800 sq. ft. in the east wing of the second floor of the Mitchell Building.
Collections and Mailing operation will occupy 60 sq. ft. of storage and 2,376 sq. ft. of office space in the basement of the Capitol Building.
- (4) Miscellaneous Tax Division will occupy 800 sq. ft. in the east wing of the second floor of the Mitchell Building.
- (5) Inheritance Tax Division will occupy 160 sq. ft. in the east half of the south wing of the second floor of the Mitchell Building.
- (6) Property Tax Division will occupy 1,010 sq. ft. in the east wing of the second floor of the Mitchell Building.
- (7) Motor Fuel Tax Division will occupy 1,740 sq. ft. in the south wing of the third floor of the Mitchell Building.
- (8) Income and Corporation License Tax Division will occupy 5,040 sq. ft. of the third floor of the Mitchell Building.
- (9) Liquor Control Division, located at Front and Lyndale Streets in Helena.
 - (a) Warehouse Bureau--49,374 sq. ft.
 - (b) Licensing and Enforcement Bureau--950 sq. ft.
 - (c) Central Services Bureau--7,100 sq. ft. (administrative unit, 1,735 sq. ft.; accounting unit, 1,860 sq. ft.; data processing unit, 2,330 sq. ft.; supply room, 1,175 sq. ft.)
 - (d) (The Retail Sales Bureau of the Liquor Division will be located in approximately 150 leased premises throughout the state.)

B. Projected Space Requirements for 1973 Biennium

- (1) Board of Equalization: No additional space required.
- (2) Director of Revenue: An additional 200 sq. ft. required.
- (3) Centralized Services Division: Same as 1971 Biennium.
- (4) Miscellaneous Tax Division: Same as 1971 Biennium.



- (5) Inheritance Tax Division: An additional 250 sq. ft. required.
- (6) Property Tax Division: An additional 114 sq. ft. of office space required.
- (7) Motor Fuel Tax Division: An additional 100 sq. ft. of office space and an additional 300 sq. ft. of file storage space.
- (8) Income and Corporation License Division: Same as 1971 Biennium.
- (9) Liquor Control Division: Anticipated need for 1973 Biennium - 9,500 sq. ft. for future office space; anticipated needs for future warehouse (only) needs - 100,000 sq. ft.



POTENTIAL SAVINGS

While it is not possible to quantify the savings at this time, a thorough review of the existing tax structure (both state and local) and of the methods and machinery used to collect revenues is expected to result in a more efficient and effective operation. More importantly, such a review should lead to greater tax equity.

Objective studies of Montana's tax structure could also eliminate the necessity for the Legislative Assembly to hire independent tax consultants during legislative sessions. Further, Legislative Council study groups historically focus on different aspects of the tax structure. Although the Department of Revenue will not substitute for such groups, invaluable staff assistance can be provided as a by-product of the responsibilities of the Department.

The Department of Revenue will assume the responsibility of preparing revenue estimates (heretofore performed by the Budget Division of the Department of Administration). Elimination of this duplication will free the Budget Office to devote its time to its primary obligation--evaluating alternatives in resource allocations.

Streamlined operations in the Central Services Bureau of the Liquor Division is expected to result in a savings in excess of \$6,000 annually.



RULES GOVERNING THE INTERNAL ORGANIZATION OF THE DEPARTMENT OF REVENUE

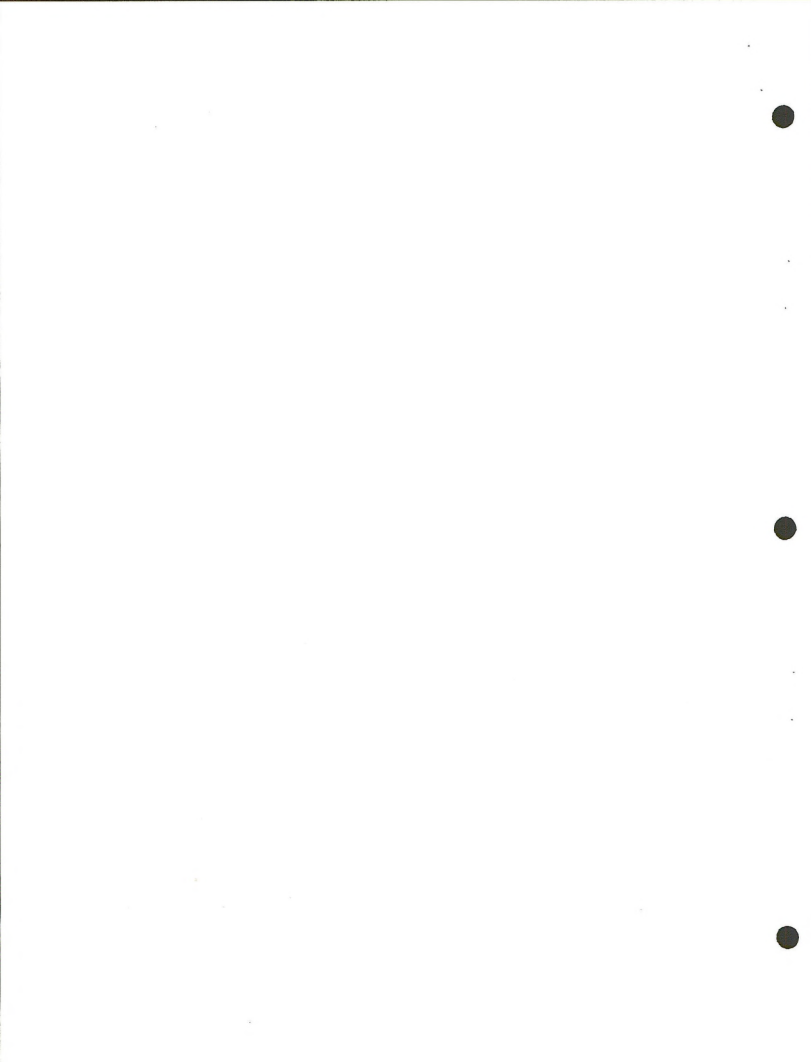
PROMULGATION

1. These rules are adopted by the State Board of Equalization pursuant to its general constitutional and statutory authority and pursuant to authority under Sections 82A-107 and 82A-1801 of the Executive Reorganization Act.
2. The purpose of these rules is to delineate and prescribe the respective responsibilities of the Board and the Director in order to promote efficient operation of the Department and to provide that responsibility within the Department is clearly fixed and ascertainable.
3. The Director shall provide copies of these rules to any interested person.
4. These rules may be amended at any time by the Board upon its own initiative or upon recommendation of the Director. Any changes in these rules shall be effective only by specific amendments thereto.
5. These rules do not expressly invalidate any of the Board's rules presently in force but do supersede any rules or policies previously adopted by the Board which are in conflict with the rules contained herein.
6. These rules are effective upon the date the Governor signs an executive order implementing the Department, pursuant to Section 6 of the Executive Reorganization Act.

RULE 1. DEFINITIONS

As used in these rules:

1. "Rules" includes regulations;
2. "Board" means the State Board of Equalization;
3. "Department" means the Department of Revenue, created in Section 82A-1804 of the Executive Reorganization Act;
4. "Director" means the Director of Revenue, a position created in Section 84A-1804 of the Executive Reorganization Act;



5. "Executive Reorganization Act" means the Executive Reorganization Act of 1971, Chapter 272, Laws of Montana, 1971.

RULE 2. POWERS AND DUTIES OF THE BOARD

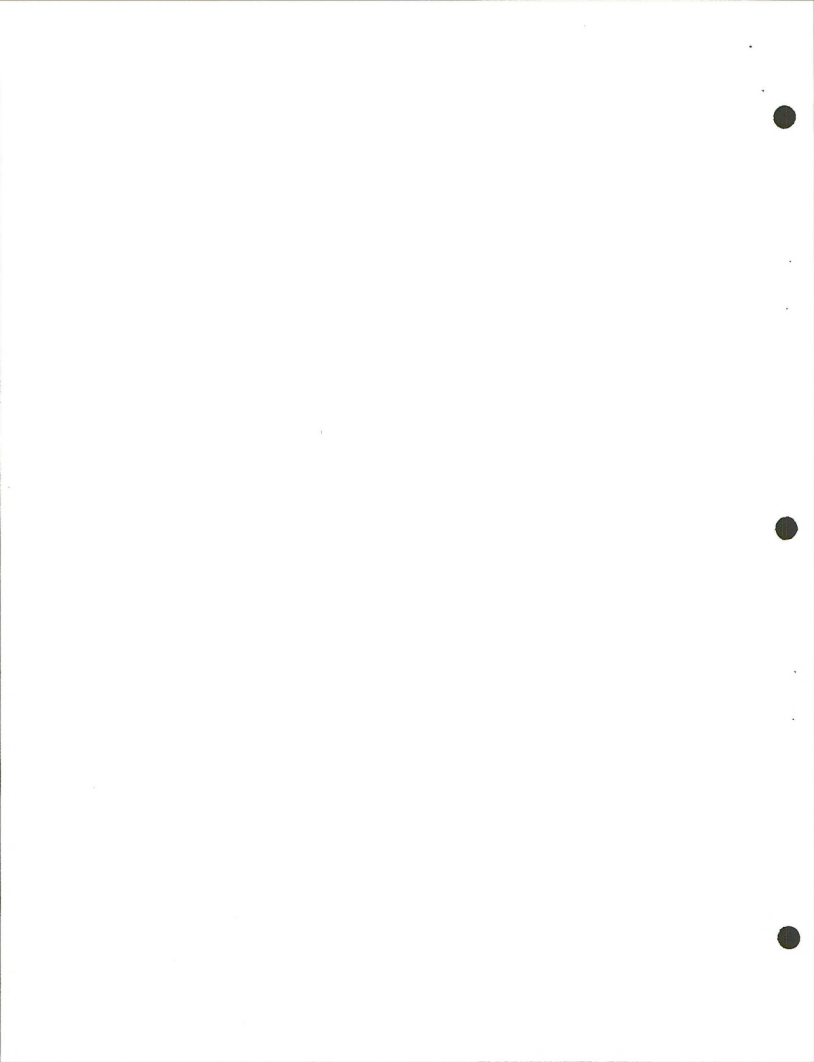
The following powers and duties are expressly reserved in the Board:

A. General

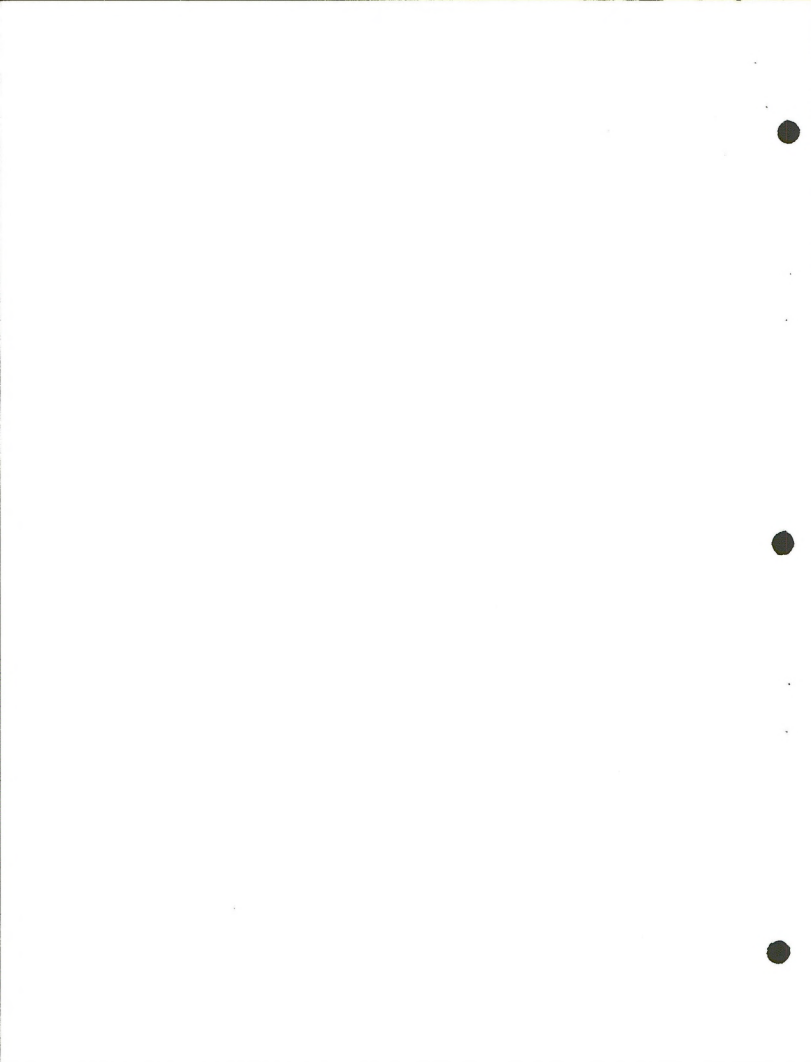
1. Holding sessions or conducting hearings and investigations at the Capitol and other places (Section 84-703, R.C.M. 1947);
2. Appointing a secretary and other persons in the Board's property tax division (Section 84-705, R.C.M. 1947);
3. Making rules for the performance of its duties as a Board of Equalization (Section 84-705, R.C.M. 1947);
4. Authenticating all the Board's records, rules, and proceedings with the Board's seal (Section 84-717, R.C.M. 1947).

B. Property Tax

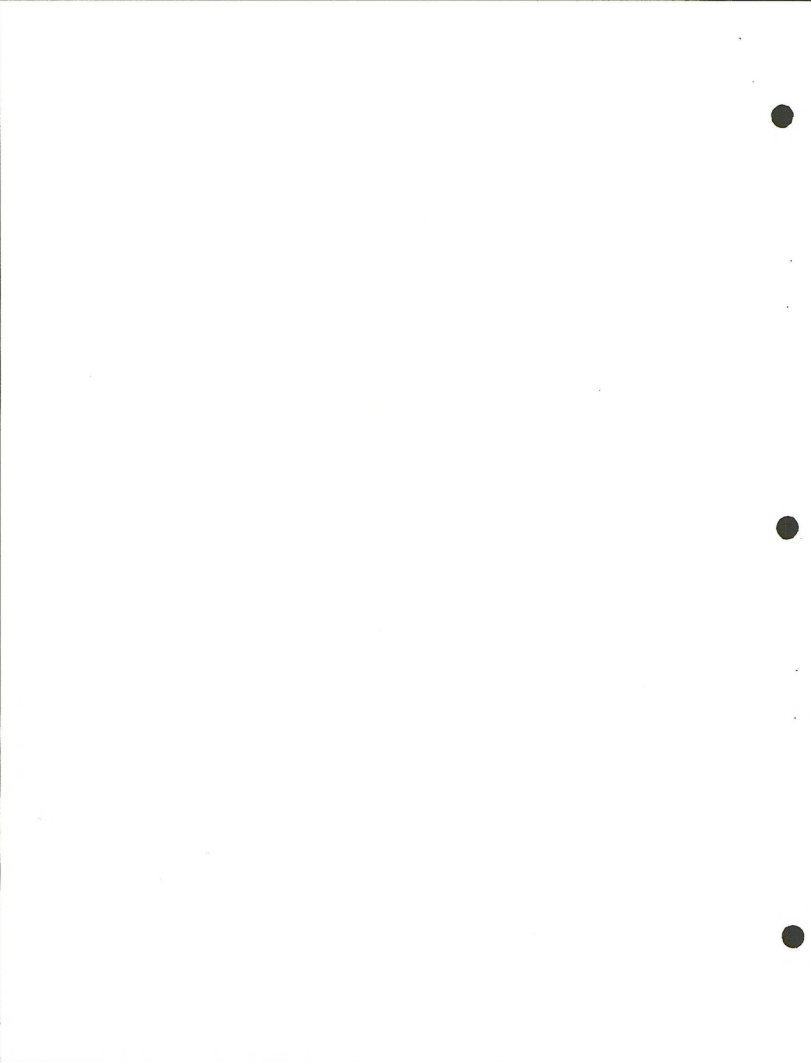
1. Adjusting and equalizing the valuation of taxable property among the several counties, and the different classes of taxable property in any county and in the several counties and between individual taxpayers; supervising and reviewing the acts of county assessors and county boards of equalization; changing, increasing or decreasing valuations made by county assessors or equalized by county boards of equalization; and exercising such authority and doing all things necessary to secure a fair, just and equitable valuation of all taxable property among counties, between the different classes of property, and between individual taxpayers (Mont. Const. Art XII, § 15, Section 84-708, R.C.M. 1947).
2. Hearing appeals concerning property tax matters from decisions of county commissioners, county boards of equalization, county



- assessors, and other county officers (Sections 84-403, 429.11, 708, 709, 710, and 4503, R.C.M. 1947);
3. Prescribing rules for county officers concerning property tax matters (Section 84-301, 405, 429.7, 429.12, 501, 502, and 708, R.C.M. 1947);
 4. Accepting copies of preliminary county budgets (Section 16-1903, R.C.M. 1947);
 5. Providing for payment to the counties for the cost of preparing the costs of copies of property records (Section 84-429.7, R.C.M. 1947);
 6. Receiving statements indicating the kinds of property etc. from county assessors (Section 84-506, R.C.M. 1947);
 7. Holding schools and meetings for appraisers and assessors (Section 84-708, R.C.M. 1947);
 8. Conferring with and directing officers of municipal corporations as to their property tax duties (Section 84-708, R.C.M. 1947);
 9. Collecting information from municipal corporations (Section 84-708, R.C.M. 1947);
 10. Inspecting the records of municipal officers (Section 84-708, R.C.M. 1947);
 11. Formulating rules for appraisal and assessment under the Unit Ownership Act (Section 67-2342, R.C.M. 1947);
 12. Approving equipment utilized for air pollution control (Section 69-3923, R.C.M. 1947);
 13. Determining whether property qualifies for class seven and prescribing the necessary form and manner of application to the Board (Section 84-301, R.C.M. 1947);



14. Preparing and distributing forms to obtain information from banks doing business in the state to ascertain the taxable value of bank shares (Section 84-308, R.C.M. 1947);
15. Raising the value of classes of property (Section 84-605, R.C.M. 1947);
16. Directing actions to enforce property tax laws and causing complaints to be issued against assessors and other public officers for misconduct or neglect of duty (Section 84-708, R.C.M. 1947);
17. Requiring county attorneys to assist in prosecution of actions for violation of assessment laws (Section 84-708, R.C.M. 1947);
18. Requiring persons to furnish information to enable the Board to determine the value of the burdens borne by all kinds of property and occupations (Section 84-708, R.C.M. 1947);
19. Examining cases where violation of property tax laws is alleged (Section 84-708, R.C.M. 1947);
20. Transmitting a report to the Governor and Legislature indicating taxable property of the state and its value (Section 84-708, R.C.M. 1947);
21. Assessing omitted property (Section 84-711, R.C.M. 1947);
22. Transmitting changes made in assessment books to the county clerks (Section 84-712, R.C.M. 1947);
23. Transmitting a statement of the rate of state tax to the county clerks (Section 84-713, R.C.M. 1947);
24. Assessing property when persons have refused or neglected to furnish information concerning the property to the Board (Section 84-714, R.C.M. 1947);
25. Assessing Net Proceeds of Mines (Title 84, Chapter 54, R.C.M. 1947);



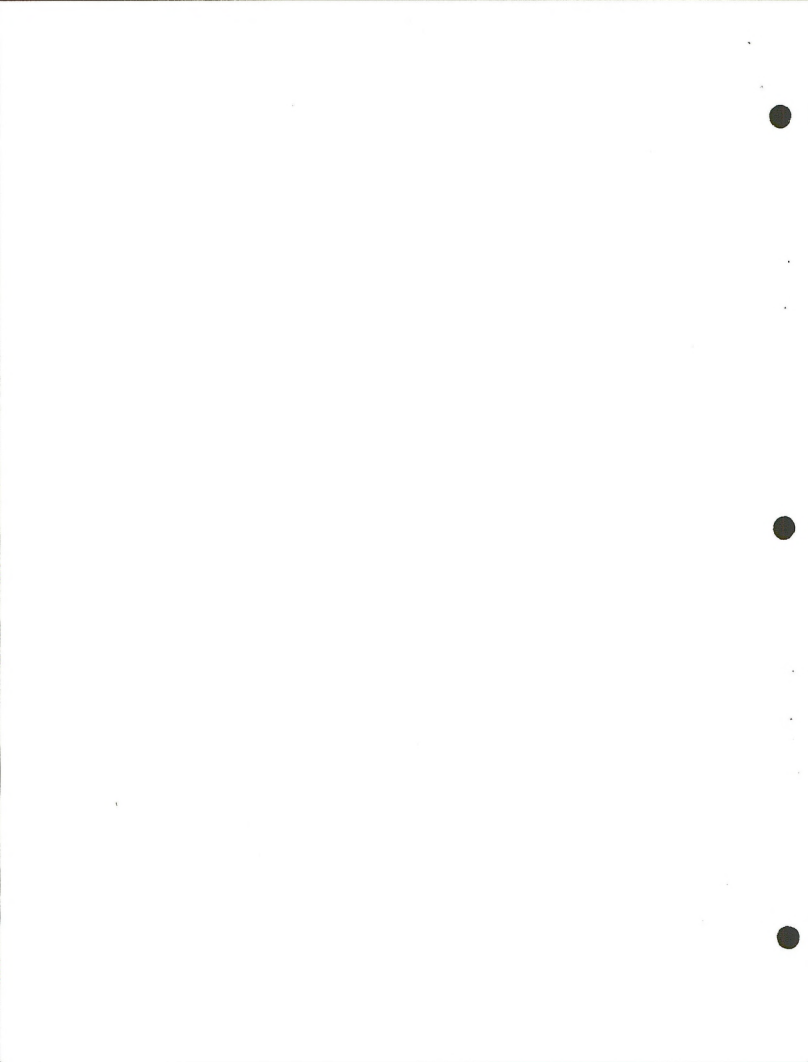
26. Assessing Net Proceeds of Oil (Title 84, Chapter 62, R.C.M. 1947);
27. Issuing certificate of number for boats (Title 69, Chapter 35, R.C.M. 1947);
28. Administering the property tax-paid decals for snowmobiles (Laws of Montana 1971, Chapter 435).

C. Levies

1. Making annual special levy upon livestock for the purpose of paying bounties on wild animals and for stock inspection, protection and indemnity purposes (Mont. Const. Art. XII, § 9, and Sections 84-5210 and 82-5214, R.C.M. 1947);
2. Prescribing levies against lands subject to injury or destruction by hail (Section 84-1506, R.C.M. 1947).

D. Assessment of Inter-County Property

1. Assessing the franchise, roadway, roadbed, rails, and rolling stock of all railroad: operated in more than one county and performing functions directly related thereto (Mont. Const. Art. XII, § 16, Sections 84-428 and 84-708, and Title 84, Chapter 8, R.C.M. 1947);
2. Assessing proportionally registered interstate motor vehicle fleets (Sections 84-727 to 84-730, R.C.M. 1947);
3. Assessing telegraph, telephone, electric power or transmission lines; natural gas pipelines; oil pipelines; canals; ditches; flumes, or other property which constitutes a continuous property throughout more than one county, and all duties directly connected therewith (Section 84-708, Title 84, Chapter 9, R.C.M. 1947);
4. Determining the true valuation of flight property of scheduled airlines operating in the state and all duties directly connected therewith (Title 84, Chapter 64, R.C.M. 1947);



5. Assigning a percentage basis to property which the Board is required to assess (Section 84-404, R.C.M. 1947);
6. Transmitting assessments made by the Board to the county clerks (Section 84-708, R.C.M. 1947).

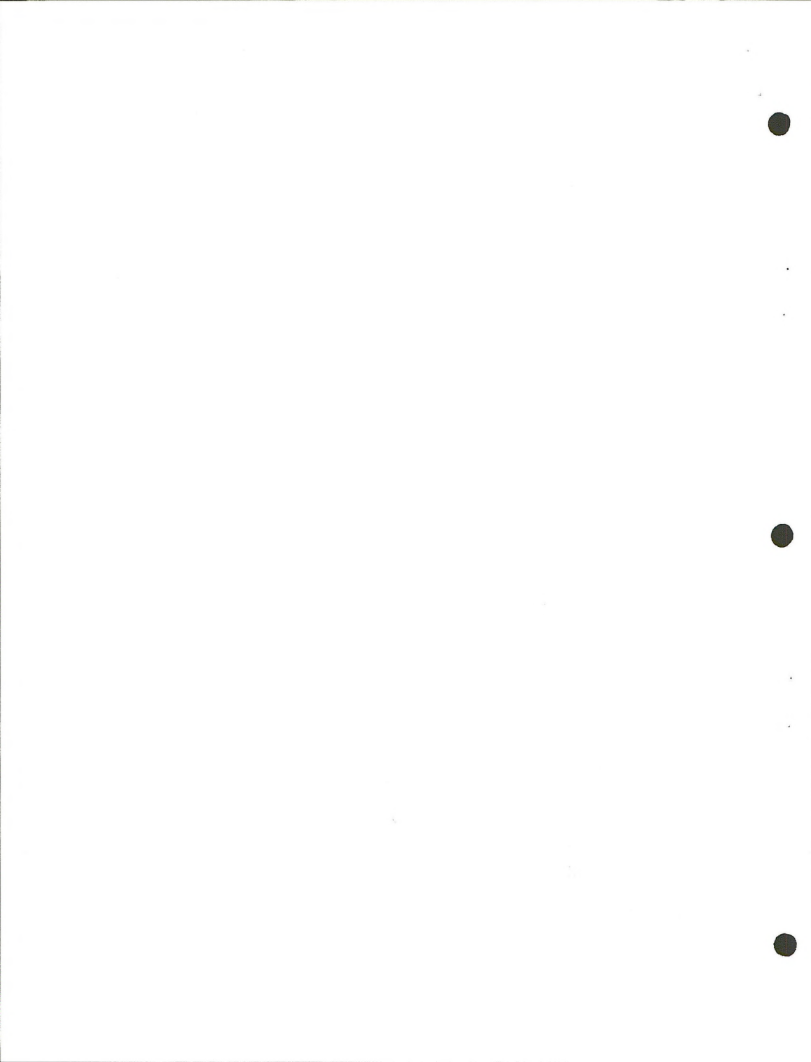
E. Appeals

In addition to the Board's authority to hold hearings relating to property tax matters which the Board has reserved to itself, the Board also reserves the power to hold all hearings concerning disputes arising out of the administration of the revenue and taxation laws where such hearings are allowed by law as a final administrative review prior to appeals to the courts.

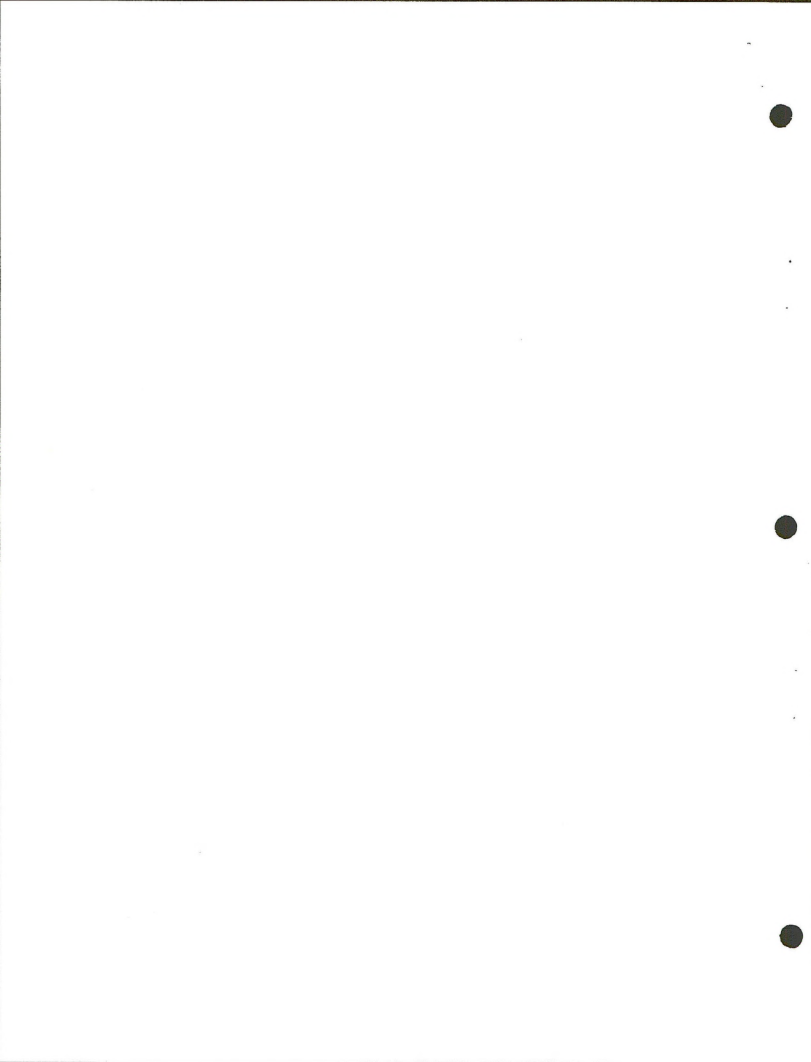
RULE 3. POWERS AND DUTIES OF THE DIRECTOR

- A. The Director shall prepare revenue estimates of state revenue from all sources and shall continuously study fiscal problems and tax structures of state and local governments and submit the studies to the Governor and Legislative Assembly at their request (Section 82A-1804 (2), R.C.M. 1947).
- B. The Director is delegated the responsibility for the execution by the Department of the ministerial day-to-day functions of administering the Department and the functions not reserved to the Board, including, but not limited to administering the following taxes and functions related thereto:

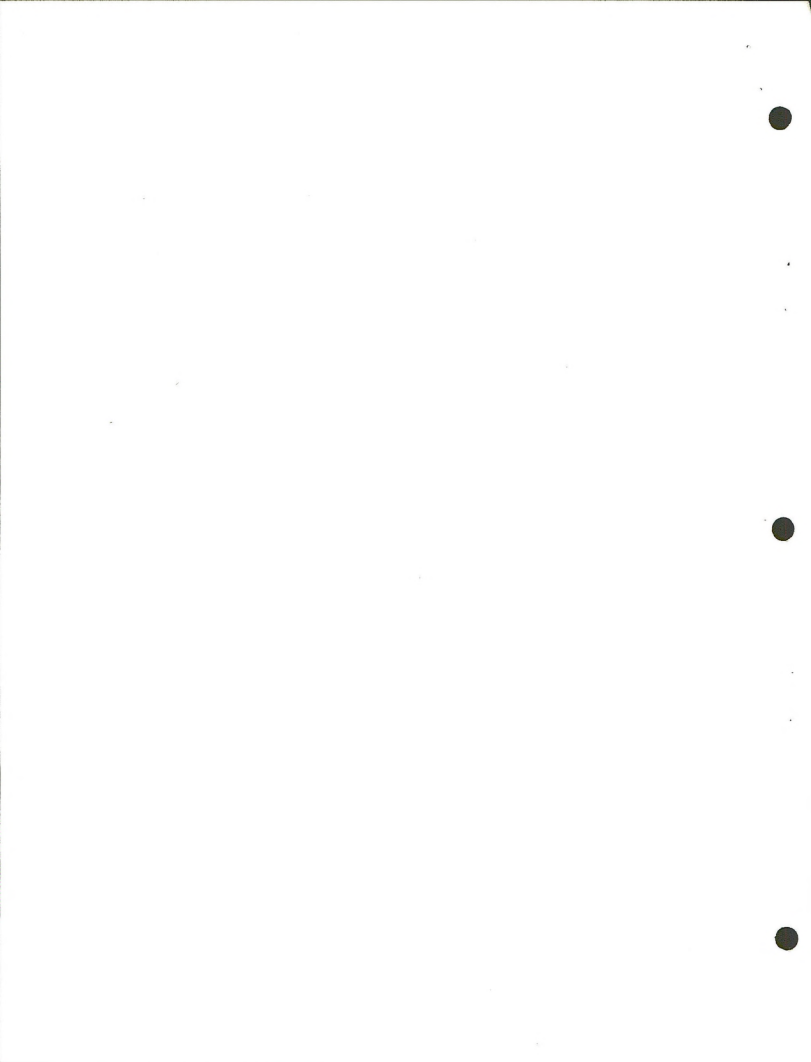
1. Motor fuel tax (Title 84, Ch. 18, R.C.M. 1947);
2. Income tax (Mont. Const. Art. XII, Sec. 1, Title 84, Ch. 49, R.C.M. 1947);
3. Corporation income and license tax (Title 84, Chapter 15, R.C.M. 1947 and Laws of Montana 1971, Chapter 82);
4. Cement Dealers' tax (Title 84, Chapter 11, R.C.M. 1947);



5. Cement and Gypsum Producers (Title 84, Chapter 12, R.C.M. 1947);
6. Strip Coal Mines (Title 84, Chapter 13, R.C.M. 1947);
7. Coal Retailers (Title 84, Chapter 14, R.C.M. 1947);
8. Electrical Energy Producers (Title 84, Chapter 16, R.C.M. 1947);
9. Express Companies (Title 84, Chapter 17, R.C.M. 1947);
10. Natural Gas Distributors (Title 84, Chapter 21, R.C.M. 1947);
11. Oil Producers (Title 84, Chapter 22, R.C.M. 1947);
12. Telegraph License Tax (Title 84, Chapter 25, R.C.M. 1947);
13. Telephone License Tax (Title 84, Chapter 26, R.C.M. 1947);
14. Public Contractors' License Tax (Title 84, Chapter 35, R.C.M. 1947);
15. Micaceous Mineral Mines License Tax (Title 84, Chapter 59, R.C.M. 1947);
16. Carbon Black Producers' License Tax (Title 84, Chapter 10, R.C.M. 1947);
17. Payments in Lieu of Taxes (Title 84, Chapter 55, R.C.M. 1947);
18. Sleeping Car Companies License Tax (Title 84, Chapter 23, R.C.M. 1947);
19. Freight Line Companies' Tax (Title 84, Chapter 48, R.C.M. 1947);
20. Metalliferous Mines License Tax (Title 84, Chapter 20, R.C.M. 1947);
21. Rural Electric and Telephone Cooperatives License Tax (Title 14,
Chapter 5, R.C.M. 1947);
22. Store License Tax (Title 84, Chapter 24, R.C.M. 1947);
23. Cigarette Wholesaler and Retailer Licenses (Title 84, Chapter 56,
R.C.M. 1947);
24. Cigarette Tax (Title 84, Chapter 56, R.C.M. 1947);
25. Tobacco Tax (Title 84, Chapter 68, R.C.M. 1947);
26. Inheritance Tax (Title 91, Chapter 44, R.C.M. 1947);
27. Escheated Property (Title 91, Chapter 5, R.C.M. 1947);
28. Abandoned Property (Title 67, Chapter 22, R.C.M. 1947).



EXECUTIVE REORGANIZATION		DATE	5/11/71	
PERSONNEL TRANSFER FORM		PAGE DESIGNATION	1	
For The Department Of: Revenue	Department of Revenue			
	Name Of Principal Department			
EXISTING AGENCY	State Board of Equalization			
EMPLOYEE'S NAME	POSITION TITLE	Transferred To Principal Department Named Above	Transferred To Another Principal Department (Please Name)	Retained By Existing Agency
		(✓)		(✓)
<i>All employees</i>		x		



EXECUTIVE REORGANIZATION
PERSONNEL TRANSFER FORM

DATE 5/11/71

PAGE DESIGNATION 1

For The Department Of: Revenue

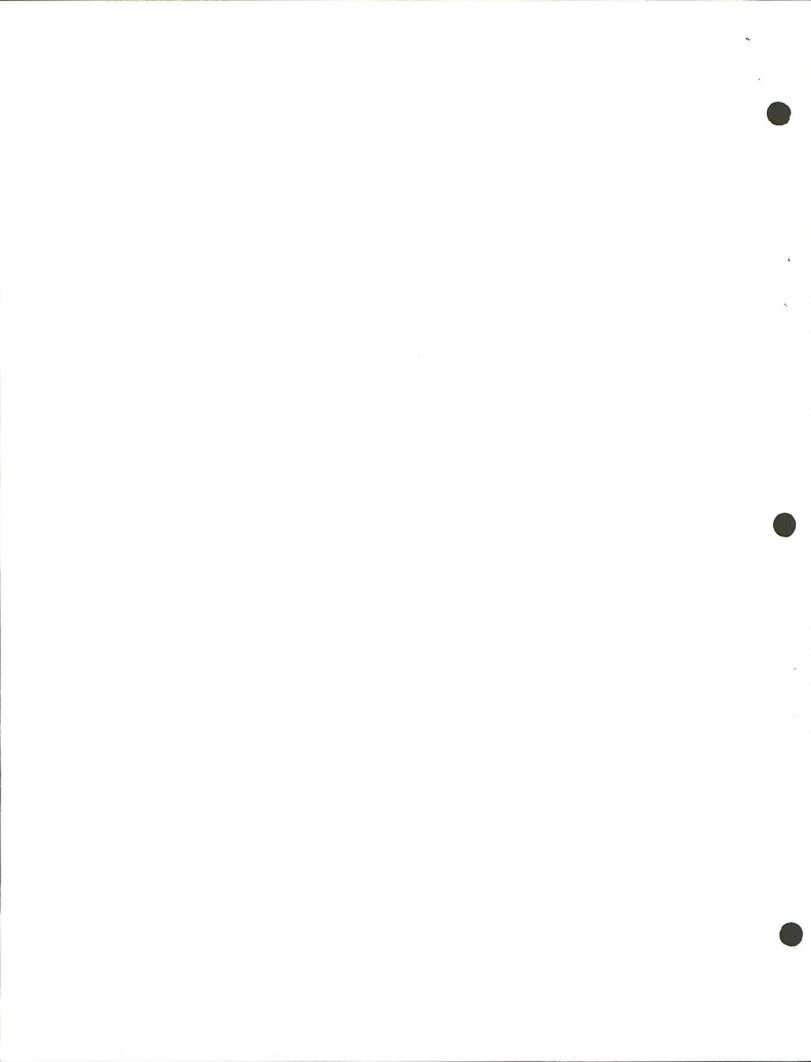
Department of Revenue

Name Of Principal Department

EXISTING AGENCY

Montana Liquor Control Board

EMPLOYEE'S NAME	POSITION TITLE	Transferred To Principal Department Named Above	Transferred To Another Principal Department (Please Name)	Retained By Existing Agency
		(✓)		(✓)
<p><i>All employees</i></p>				N



EXECUTIVE REORGANIZATION

ACCOUNT/APPROPRIATION

TRANSFER FORM

DATE

5/11/71

PAGE
DESIGNATION

1

For The
Department
Of: *Revenue**Department of Revenue**Name Of Principal Department*

EXISTING AGENCY

Montana Liquor Control Board

Account Number	Appropriation Number	Estimated Balance At Transfer Date	Transferred To Principal Department Named Above	Transferred To Another Principal Department (Please Name)	Retained By Existing Agency
			(✓)		(✓)
ALL	ALL				X

